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AMENDMENTS TO THE CLAIMS

This listing of Claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

1. (original) A compound having Formula I, or a pharmaceutically acceptable salt thereof, wherein

R is selected from a group consisting of

- (a) C₁-C₆ alkyl, which is optionally substituted with 1-5 halogens independently selected from F and Cl, and
- (b) -(CH₂)₀₋₂C₃-C₆ cycloalkyl, wherein said cycloalkyl is optionally substituted with 1-2 groups independently selected from halogen, CH₃, and CF₃;

R1 is selected from a group consisting of

- (a) Cl
- (b) F,
- (c) C₁-C₄alkyl, which is optionally substituted with 1-5 halogens independently selected from F and Cl, and
- (d) -(CH₂)₀₋₂C₃-C₆ cycloalkyl, wherein said cycloalkyl is optionally substituted with 1-3 groups independently selected from halogen, CH₃, and CF₃;

R² is selected from a group consisting of

- (a) -OC₁-C₆alkyl, which is optionally substituted with 1-5 halogens independently selected from F and Cl,
- (b) -SC₁-C₆alkyl, which is optionally substituted with 1-5 halogens independently selected from F and Cl,
- (c) (CH₂)₀₋₃C₃-C₆cycloalkyl, wherein said cycloalkyl is optionally substituted with 1-3 groups independently selected from halogen, CH₃, and CF₃; and

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(d) C₁-C₆alkyl, which is optionally substituted with 1-5 halogens independently selected from F and Cl;

Each R³ and each R⁴ is independently selected from a group consisting of H, Cl, F, and C₁-C₃alkyl, wherein C₁-C₃alkyl is optionally substituted with 1-3 halogens independently selected from Cl and F;

The substutuents A may be alike or different and are each independently selected from the group consisting of :

- (a) H,
- (b) Halogen,
- (a) C₁-C₆alkyl, which is optionally substituted with 1-5 halogens independently selected from F and Cl, and
- (b) -O C₁-C₆alkyl, which is optionally substituted with 1-5 halogens independently selected from F and Cl;

The substutuents B may be alike or different and are each independently selected from the group consisting of :

- (a) H,
- (b) Halogen,
- (c) C₁-C₆alkyl, which is optionally substituted with 1-5 halogens independently selected from F and Cl, and
- (d) -O C₁-C₆alkyl, which is optionally substituted with 1-5 halogens independently selected from F and Cl;

X and Y are independently selected from O, S, and CR³R⁴; and n is an integer from 1-3.

- 2. (original) A compound according to Claim 1, wherein X and Y are each independently selected from S and O.
 - 3. (original) A compound according to Claim 2, wherein X and Y are O.
- 4. (original) A compound according to Claim 1, wherein each R^3 and each R^4 is independently selected from H, Cl, F, CH₃, and CF₃.
 - 5. (original) A compound according to Claim 1, wherein \mathbb{R}^3 and \mathbb{R}^4 are H.

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- 6. (original) A compound according to Claim 1, wherein R is C_1 - C_4 alkyl, which is optionally substituted with 1-3 F.
- 7. (original) A compound according to Claim 1, wherein each A and each B is independently selected from the group consisting of H, Cl, F, Br, CH3, CF3, -OCH3, and -OCF3.
 - 8. (original) A compound according to Claim 7, wherein each A and each B are H.
- 9. (original) A compound according to Claim 1, wherein R¹ is selected from the group consisting of Cl and C₂-C₄alkyl, which is optionally substituted with 1-5 halogens independently selected from F and Cl.
- 10. (original) A compound according to Claim 9, wherein R¹ is selected from Cl and C₂-C₄ alkyl.
- 11. (original) A compound according to Claim 1, wherein R² is selected from the group consisting of C₁-C₅alkyl, -OC₁-C₅alkyl, and -SC₁-C₅alkyl, wherein C₁-C₅alkyl, -OC₁-C₅alkyl, and -SC₁-C₅alkyl are optionally substituted with 1-5 F.
 - 12. (original) A compound according to Claim 1, wherein n is 2-3.
- 13. (original) A compound according to Claim 1, or a pharmaceutically acceptable salt thereof, wherein:

R is C₁-C₄ alkyl, which is optionally substituted with 1-3 F;

 R^1 is selected from the group consisting of Cl and C2-C4alkyl;

R² is selected from the group consisting of C₁-C₅alkyl, -OC₁-C₅alkyl, and -SC₁-C₅alkyl, wherein C₁-C₅alkyl, -OC₁-C₅alkyl, and -SC₁-C₅alkyl are optionally substituted with 1-5 F;

R³, R⁴, A, and B are H;

X and Y are O; and

n is 2-3.

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14. (original) A compound according to Claim 1, named below, or a pharmaceutically acceptable salt thereof:

5-{3-[2-Chloro-4-(2,2,2-trifluoro-ethoxy)-phenoxy]-propoxy}-2-methyl-2,3-dihydro-benzofuran-2-carboxylic acid,

5-{3-[4-(2,2-Dimethyl-propyl)-2-propyl-phenoxy]-propoxy}-2-methyl-2,3-dihydro-benzofuran-2-carboxylic acid,

5-[3-(2-Chloro-4-trifluoromethoxy-phenoxy)-propoxy]-2-methyl-2,3-dihydro-benzofuran-2-carboxylic acid,

5-{3-[4-(2,2-Dimethyl-propyl)-2-propyl-phenoxy]-propoxy}-2-ethyl-2,3-dihydro-benzofuran-2-carboxylic acid,

2-Ethyl-5-[3-(2-propyl-4-trifluoromethylsulfanyl-phenoxy)-propoxy]-2,3-dihydro-benzofuran-2-carboxylic acid,

5-[3-(2-Chloro-4-trifluoromethylsulfanyl-phenoxy)-propoxy]-2-ethyl-2,3-dihydro-benzofuran-2-carboxylic acid,

5-[3-(4-tert-Butyl-2-chloro-phenoxy)-propoxy]-2-ethyl-2,3-dihydro-benzofuran-2-carboxylic acid,

5-[3-(2-Chloro-4-trifluoromethyl-phenoxy)-propoxy]-2-ethyl-2,3-dihydro-benzofuran-2-carboxylic acid,

5-{3-[2-Chloro-4-(1,1-dimethyl-propyl)-phenoxy]-propoxy}-2-ethyl-2,3-dihydro-benzofuran-2-carboxylic acid,

(2S)-5-[3-(2-Chloro-4-trifluoromethoxy-phenoxy)-propoxy]-2-ethyl-2,3-dihydro-benzofuran-2-carboxylic acid,

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(2S)-5-{3-[2-Chloro-4-(2,2-dimethyl-propyl)-phenoxy]-propoxy}-2-ethyl-2,3-dihydro-benzofuran-2-carboxylic acid,

(2S)-5-{3-[2-Chloro-4-(2,2,2-trifluoro-ethoxy)-phenoxy]-propoxy}-2-ethyl-2,3-dihydro-benzofuran-2-carboxylic acid,

(2S)-5-{3-[2-Chloro-4-(3,3,3-trifluoro-propyl)-phenoxy]-propoxy}-2-ethyl-2,3-dihydro-benzofuran-2-carboxylic acid,

(2S)-5-{3-[2-Chloro-4-(2,2,2-trifluoro-ethyl)-phenoxy]-propoxy}-2-ethyl-2,3-dihydro-benzofuran-2-carboxylic acid,

6-[3-(2-Chloro-4-trifluoromethoxy-phenoxy)-propoxy]-2-ethyl-2,3-dihydro-benzofuran-2-carboxylic acid,

(2S)- 5-[4-(2-Chloro-4-trifluoromethoxy-phenyl)-butoxy]-2-ethyl-2,3-dihydro-benzofuran-2-carboxylic acid,

(2*R*)-5-{3-[2-Chloro-4-(2,2-dimethyl-propyl)-phenoxy]-propoxy}-2-isopropyl-2,3-dihydrobenzofuran-2-carboxylic acid,

(2R)-5-[3-(2-Chloro-4-trifluoromethoxy-phenoxy)-propoxy]-2-isopropyl-2,3-dihydro-benzofuran-2-carboxylic acid,

(2R)-5-{3-[2-Chloro-4-(2,2,2-trifluoro-ethyl)-phenoxy]-propoxy}-2-isopropyl-2,3-dihydro-benzofuran-2-carboxylic acid,

(2R)-5-[4-(2-Chloro-4-trifluoromethoxy-phenoxy)-butyl]-2-isopropyl-2,3-dihydro-benzofuran-2-carboxylic acid,

(2*R*)- 2-*tert*-Butyl-5-{3-[2-chloro-4-(2,2,2-trifluoro-ethyl)-phenoxy]-propoxy}-2,3-dihydrobenzofuran-2-carboxylic acid,

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5-{3-[2-Chloro-4-(2,2,2-trifluoro-ethyl)-phenoxy]-propoxy}-2-trifluoromethyl-2,3-dihydrobenzofuran-2-carboxylic acid,

(2R)-5-[2-(2-Chloro-4-trifluoromethoxy-phenoxy)-ethoxy]-2-isopropyl-2,3-dihydro-benzofuran-2-carboxylic acid, and

(2R)- 2-tert-Butyl-5-[2-(2-chloro-4-trifluoromethoxy-phenoxy)-ethoxy]-2,3-dihydro-benzofuran-2-carboxylic acid.

15. (original) A compound selected from the group consisting of the compounds below, or a pharmaceutically acceptable salt thereof:

$$HO$$
 CF_3

$$HO \longrightarrow O \longrightarrow F$$

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$$HO_2C$$
 O
 CI
 O
 CF_3

$$HO \longrightarrow O \longrightarrow F$$

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and

16. (original) A pharmaceutical composition comprising a compound of Claim 1, or a pharmaceutically acceptable salt thereof, and a pharmaceutically acceptable carrier.

Claim 17 (Cancelled)

18. (original) A method for treating one or more lipid disorders, selected from the group consisting of dyslipidemia, hypercholesterolemia, hyperlipidemia, hypertriglyceridemia, low HDL levels, and high LDL levels in a patient in need of such treatment which comprises administering to said patient a therapeutically effective amount of a compound of Claim 1.

Claims 19-29 (Cancelled)

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30. (currently amended) A pharmaceutical composition comprising (1) a compound according to Claim 1, or a pharmaceutically acceptable salt thereof: (2) one or more compounds selected from the group consisting of:

- (a) PPARy agonists and partial agonists;
- (b) PPARα/γ dual agonists;
- (c) other PPARα agonists;
- (d) PPARδ agonists;
- (e) Biguanides;
- (f) protein tyrosine phosphatase-1B (PTP-1B) inhibitors;
- (g) dipeptidyl peptidase IV (DP-IV) inhibitors;
- (h) insulin or insulin mimetics;
- (i) sulfonylureas;
- (j) α-glucosidase inhibitors;
- (k) glucagon receptor antagonists;
- (l) glycogen phosphorylase inhibitors;
- (m)11-Beta-HSD type 1 enzyme inhibitors;
- (n) 11-Beta-HSD type 1 receptor antagonists;
- (o) exendin-4, exendin-3, GLP-1, GLP-1 mimetics, and GLP-1 receptor agonists;
- (p) GIP, GIP mimetics, and GIP receptor agonists;
- (q) PACAP, PACAP mimetics, and PACAP receptor 3 agonists;
- (r) HMG-CoA reductase inhibitors;
- (s) Bile acid sequestrants;
- (t) nicotinyl alcohol, nicotinic acid or a salt thereof;
- (u) ezetimibe and other inhibitors of cholesterol absorption;
- (v) acyl CoA:cholesterol acyltransferase inhibitors (ACAT inhibitors);
- (w) phenolic anti-oxidants;
- (x) ileal bile acid transporter inhibitors;
- (y) agents intended for use in the treatment of inflammatory conditions;
- (z) antiobesity compounds;
- (aa) thyroid hormone mimetics;
- (bb) LXR agonists;
- (cc) FXR agonists;
- (dd) PLTP inhibitors;
- (ee) CETP inhibitors;
- (ff) glucocorticoids; and
- (gg) TNF sequestrants; and
- (3) a pharmaceutically acceptable carrier.